

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CORDELL FUNDING, LLLP and
CORDELL CONSULTANTS, INC.,
MONEY PURCHASE PLAN, A
QUALIFIED RETIREMENT PLAN
TRUST,

Appellants,

- vs. -

THE 1031 TAX GROUP, LLC; 1031
ADVANCE 132 LLC; 1031 ADVANCE,
INC.; 1031 TG OAK HARBOR LLC; AEC
EXCHANGE COMPANY, LLC;
ATLANTIC EXCHANGE COMPANY,
INC.; ATLANTIC EXCHANGE
COMPANY, LLC; EXCHANGE
MANAGEMENT, LLC; INVESTMENT
EXCHANGE GROUP, LLC; NATIONAL
EXCHANGE ACCOMODATORS, LLC;
NATIONAL EXCHANGE SERVICES QI,
LTD.; NATIONAL INTERMEDIARY,
LTD; NRC 1031, LLC; REAL ESTATE
EXCHANGE SERVICES, INC.;
RUTHERFORD INVESTMENT LLC;
SECURITY 1031 SERVICES, LLC;
SHAMROCK HOLDINGS GROUP, LLC;
and OFFICIAL COMMITTEE OF
UNSECURED CREDITORS,

Appellees.

Case No. 07-cv-11342 (NRB)

CERTIFICATE OF SERVICE

I hereby certify that on June 2, 2008, I caused true copies of Cordell Funding, LLLP and Cordell Consultants Inc., Money Purchase Plan, A Qualified Retirement Plan Trust's Appellant's Brief to be served upon counsel for those parties who are receiving electronic service through ECF and via electronic mail to those parties on the attached Schedule A. I further certify that on June 3, 2008, I caused true copies of the Appellant's Brief to be served by postage prepaid first class mail upon those parties on the attached Schedule B.

/s/ Elyssa S. Kates

Elyssa S.Kates

Schedule A

Paul Traub, Esq.
Norman Kinel, Esq.
Steven E. Fox, Esq.
Dreier LLP
499 Park Avenue
New York, New York 10022
ptraub@dreierllp.com
nkinel@dreierllp.com
sfox@dreierllp.com

Attorneys for the Debtors

Thomas J. Weber, Esq.
Allen J. Kadish, Esq.
Greenberg Traurig, LLP
MetLife Building
200 Park Avenue
New York, New York 10166
webert@gtlaw.com
kadisha@gtlaw.com

Attorneys for the Official
Committee of Unsecured
Creditors

Jonathan L. Flaxer, Esq.
David J. Eiseman, Esq.
**Golenbock Eiseman Assor
Bell & Peskoe LLP**
437 Madison Avenue
New York, New York 10022
jflaxer@golenbock.com
deiseman@golenbock.com

Attorneys for Gerard A.
McHale, Jr.
Chapter 11 Trustee

Schedule B

Paul Traub, Esq.
Norman Kinel, Esq.
Steven E. Fox, Esq.
Dreier LLP
499 Park Avenue
New York, New York 10022

Attorneys for the Debtors

Andrew D. Velez-Rivera, Esq.
Greg M. Zipes, Esq.
Serene K. Nakano, Esq.
The Office of the United
States Trustee
33 Whitehall Street
21st Floor
New York, New York 10004

Thomas J. Weber, Esq.
Allen J. Kadish, Esq.
Melanie L. Cyganowski, Esq.
Greenberg Traurig, LLP
MetLife Building
200 Park Avenue
New York, New York 10166

Attorneys for the Official
Committee of Unsecured
Creditors

Simone Bolani
394 S. Hibiscus Drive
Miami Beach, Florida 33139

Jonathan L. Flaxer, Esq.
David J. Eiseman, Esq.
Stacy H. Schneider, Esq.
**Golenbock Eiseman Assor
Bell & Peskoe LLP**
437 Madison Avenue
New York, New York 10022

Attorneys for Gerard A.
McHale, Jr.
Chapter 11 Trustee

Edward Okun
394 S. Hibiscus Drive
Miami Beach, Florida 33139